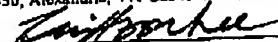


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 Dated: May 25, 2007 Signature:  (BuHoon Lee)

Docket No.: SIW-034CPRCE
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Narutoshi Sugita et al.

Application No.: 10/626168

Confirmation No.: 9715

Filed: July 23, 2003

Art Unit: 1745

For: FUEL CELL AND FUEL CELL STACK

Examiner: H. O. Chu

AMENDMENT IN RESPONSE TO FINAL OFFICE ACTION

MS RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated November 28, 2006 (Paper No. 20061122), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.